



COUNTY GOVERNMENT OF NAKURU

GENERAL ECONOMICS AND COMMERCIAL AFFAIRS SECTOR

TRADE, COOPERATIVES AND TOURISM SECTOR REPORT

MTEF 2026/2027 – 2028/2029

JANUARY 2026

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ABBREVIATIONS AND ACRONYMS

AGOK	Association of Gaming Operators of Kenya
CIDP	County Integrated Development Plan
DANIDA	Danish International Development Agency
EU	European Union
GECA	General Economic and Commercial Affairs
GRATO	Great Rift Valley Association of Tour Operators
ICT	Information, Communication and Technology
KAHK	Kenya Association of Hotel Keepers and Caterers
KAM	Kenya Association of Manufacturers
KATO	Kenya Association of Tour Operators
KEBS	Kenya Bureau of Standards
KECOPAC	Kenya Consumer Protection Advisory Committee
KEN Invest	Kenya Investment Authority
KIBT	Kenya Institute of Business Training
KIE	Kenya Industrial Estates
KNCCI	Kenya National Chamber of Commerce and Investment
KSG	Kenya School of Government
KUSCCO	Kenya Union of Savings and Credit Cooperatives
KWS	Kenya Wildlife Service
M&E	Monitoring and Evaluation
MSEA	Micro and Small Enterprise Authority
MSMEs	Micro Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NBA	Nakuru Business Association
NBOA	Naivasha Boat Owners Association
NEMA	National Environment Management Authority
NTSA	National Transport and Safety Authority
SACCO	Savings and Credit Cooperative
SASRA	Sacco Societies Regulatory Authority

SBDC	Small Business Development Centre
SCCDC	Sub County Cooperative Development Committees
SMEs	Small and Medium Enterprises
TRA	Tourism Regulatory Authority
TRI	Tourism Research Institute
USAID	United State Agency on International Development
WWF	World Wide Fund

EXECUTIVE SUMMARY

General Economic and Commercial Affairs (GECA) Sector executes its mandate through department of Trade, Cooperatives, Tourism & Culture under three divisions namely: Trade, Business support & Industrialization; Co-operative & Entrepreneurship; and Tourism & Culture

The Sector key areas of focus are on Trade promotion, Enterprise Development, physical markets development, Alcoholic Drinks Control, County Bus Terminus Management, promotion of Industrialization, fair trade practices, betting, gaming and lotteries control, Co-operative Development, Tourism and Culture promotion. In the period 2022/2023-2024/2025,

The financial performance for the period under review FY 2022/23-2024/25 was as follows, the approved budget amounted to Ksh.381,103,965; Ksh.900,289,498; and Ksh.737,761,125 while the actual expenditure amounted to Ksh.119,194,978; Ksh.502,666,325; and Kshs.340,950,981.48 representing 31.3%, 55.8% and 46.2% absorption respectively.

Under Administration, Planning, and Support Services, four staff members were recruited and underwent short-term training courses, four quarterly Monitoring and Evaluation reports were prepared.

To enhance the productivity of micro, small, and medium enterprises (MSMEs), the County funded 1010 beneficiaries and approved Ksh16.1 million under the County SME Fund (Wezesha programme), three MSMEs received training, two market linkages and partnerships were established, and one interactive sensitization forum was conducted.

To Strengthened legal and regulatory framework for co-operative development and governance ensured that 452 Co-operatives are in compliant with the laws, revived three (3) marketing co-operatives, conducted 61 trainings on leadership and governance to Co-operative members and leaders respectively and carried out sensitization fora to Housing Co-operatives to promote adoption of appropriate building technologies.

To ensure effective and efficient service delivery in market operations and development, twenty-two market operators' meetings were conducted, fifteen market operators' committee

meetings as well as development of a market policy. Further, six markets were constructed and five rehabilitated.

In FY 2026/2027 the department seeks to complete County Aggregation and industrial park (Lord Egerton Agri-city project), this project will enhance agricultural value addition and agri-business, rehabilitate five (5) markets and construct five (5) more. Additionally, the department will recruit forty-five (45) members of staff and promote fifteen (15).

To map the revenue generation potential in markets, the department will undertake consumer protection through inspection of business premises and verification of Weighing and Measuring instruments, conduct stakeholder's sensitization forums on Alcoholic drinks control as well as trainings of Sub County Liquor and review committee.

To improved MSMEs productivity, and access to credit and markets, the department plans to fund additional 1300 MSMEs through County enterprises fund (Wezesha Program). The Cooperative Directorate will revive at least two (2) marketing cooperatives, improve access to credit through the CRDF, support three (3) marketing cooperatives with value addition equipment, promote women, youth and PWDs in cooperative leadership positions and promote Housing and Investment Co-operative.

The Tourism Directorate will promote Tourism by holding four (4) Tourism events and activating three (3) tourism sites thereby marketing Nakuru County as a Tourism destination. In the pursuit of fostering cultural diversity and economically empowering artists, the Department aims to develop a County Culture & Heritage Policy, refurbish two (2) Libraries, provide support to art groups, establish an artist database, and offer training to artists, among other interventions.

The County faces significant operational and governance challenges, including delays in operationalizing revolving funds, mismatched expectations on the CRDF, multiple business licensing requirements, inadequate technical staff and funding, restrictive career progression schemes, proliferation of substandard products, procurement delays, ineffective market management, lack of public land for development, and governance gaps in co-operatives. To address these, the County should revise budgetary ceilings, fast-track procurement, bridge staffing gaps, legislate a single business permit, strengthen co-operative governance, build

capacity for market committees and technical staff, sensitize the public on responsible gaming, and explore partnerships for space utilization through MoUs, while ensuring stakeholder involvement throughout project implementation

To implement the planned programmes and projects, the Sector will require Kshs 2,170,081,300 in FY 2026/27, Kshs 2,387,089,430 in FY 2027/28 and Kshs. 2,625,798,374 in FY 2028/29 against an allocation of 349,849,386 in FY 2026/27, 384,834,325 in FY 2027/28 and 423,317,757 in FY 2028/29. This huge resource gap between resource requirement and resource allocation greatly hampers service delivery.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

General Economic and Commercial Affairs (GECA) Sector executes its mandate through department of Trade, Cooperatives, under three divisions namely: Trade, Business support and Industrialization; Co-operative and Entrepreneurship; and Tourism & Culture.

The Sector key areas of focus are on Trade promotion, Enterprise Development, physical markets development, Alcoholic Drinks Control, County Bus Terminus Management, promotion of Industrialization, fair trade practices, betting, gaming and lotteries control, Co-operative Development, Tourism and Culture promotion.

1.2 Sector Vision and Mission

Sector Vision

Globally competitive enterprises for social economic development

Sector Mission

To promote, facilitate and regulate an innovative Trade and industrial environment for sustainable socio-economic prosperity.

1.3 Strategic Goals and Objectives of the Sector

a. Strategic Goal

To create conducive environment for the development and growth of trade and industrialization, Cooperatives and Tourism.

b. Strategic Objectives

In order to realize the strategic goal, the GECA Sector will focus on the following strategic objectives;

- a. To enhance service delivery
- b. To promote cooperative development and management.
- c. To promote domestic and international tourism in the county.
- d. To regulate liquor licensing in the county
- e. To create a conducive business environment for enterprise development, Investment, promote fair trade practices, and County Bus Terminus Management
- f. Promote culture and diversity

g. License and supervise betting, gaming and lotteries

1.4 Sub Sectors and their Mandates

The GECA Sector has three Directorates; Trade, Business support and Industrialization; Co-operative and Entrepreneurship and Tourism and Culture. Trade Directorate enhances growth and development of enterprises, physical markets, bus termini, regulate liquor activities, enhance fair trade practices and promote responsible gaming. The Directorate is guided by Trade Policy, Weights & Measures Act (Cap 513), Trade Description Act (Cap 505) Laws of Kenya, the Nakuru Trade Act, 2020, Betting, Lotteries and Gaming Act (Cap 131), the Nakuru Enterprise Fund Act, 2020, the Nakuru County Alcoholic Drinks Control Act, 2014, the Nakuru County Betting, Gaming and Lotteries Act 2016 and the Regulations thereof.

The Cooperative Directorate is mandated to facilitate the growth and development of Co-operatives in Nakuru County. The Directorate is guided by the National Cooperative Policy, Cooperative Societies Act (Cap 490), Cooperative Society's Rules, Sacco Act and Deposit taking and Non-Deposit Regulations and the Cooperative Development Revolving Fund Act 2020 and Regulations thereto.

The Directorate of Tourism & Culture is mandated to promote local tourism, cultural diversity and social cohesion. It derives its functions from the Tourism Act 2011, the Nakuru County Tourism and Marketing Act 2020 and its regulation.

1.5 Role of Sector Stakeholders

The Sector stakeholders play a major role in the achievement of the sector goals and objectives.

They range from Public Sector Institutions, Private Sector, County Assembly, media and general public. The key stakeholders and their roles are highlighted in the table below.

STAKEHOLDERS	ROLE
Financial Institutions	Provision of credit facilities
Government Agencies- KEBS, KIBT, SASRA, TRA, KIE, KWS, KEN Invest, Anti-Counterfeit Agency, Tourism fund, National Museums, KECOPAC, MSEA, TRI, KSG, KAHK, NACADA, NEMA, NTSA, SBDC	Regulation, standardization. Trainings, preservation of historical sites
County Assembly	Legislation and oversight

STAKEHOLDERS	ROLE
Business Associations e.g. NBA, NCTA, KNCCI, KAM, GRATO, KUSCCO, KATO, NBOA, Matatu Owners Association, Matatu Welfare Association, Co-operative Societies and Unions, AGOK	Organization, Sensitization, strategic partnerships and advocacy
Government Ministries – Co-operative and MSMEs, Tourism, Wildlife and Heritage, Investment, Trade and Industry, Agriculture and Livestock, Interior and National Administration, Labour and Social Protection, Roads and Transport	Policy formulation and enforcement
Boards - Dairy Board, Coffee Board, Kenya Tourism Board, Tea Board, Betting Control and Licensing Board, Kenya Film Classification Board,	Supervision and regulation
Media	Publicity
General Public	Information sharing, participation, project ownership
Development Partners – World Bank, WWF, East Africa Grain Council, USAID, DANIDA, EU	Supplement programme funding, sensitization and strategic partnership
Judiciary	Adjudication & legal matters
Other County Departments	Cross linkages

CHAPTER TWO

2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2022/23 -2024/25

2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/ Targets

The financial performance for the period under review FY 2022/23-2024/25 was as follows, the approved budget amounted to Ksh.381,103,965; Ksh.900,289,498; and Ksh.737,761,125 while the actual expenditure amounted to Ksh.119,194,978; Ksh.502,666,325; and Kshs.340,950,981.48 representing 31.3%, 55.8% and 46.2% absorption respectively.

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To ensure effective and efficient service delivery in market operations and development, twenty-two market operators' meetings were conducted, fifteen market operators' committee meetings as well as development of a market policy. Further, six markets were constructed and five rehabilitated.

Table 1 below displays the planned and achieved targets for programmes/sub programs/projects – delivery of output/ /KPI for the period 2022/2023-2024/2025.

Table 1: Sector Programme Performance Reviews

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
SP 1.1: Administration, planning and support services	Increased efficiency in service delivery	Rate of completion of Strategic Plans	-	50	100	0	40	50	on progress
		Quarterly M&E Reports	4	4	4	4	4	4	Achieved target
		No of vehicle purchased	1	0	1	-	0	0	budget constraints
		Renovation of offices	1	1	5	1	1	0	Limited by Delayed BQ preparation
SP 1.2 Personnel Services	Increased efficiency in service delivery	No of staff trained	30	100	20	10	85	2	Budget Constraints
		No of staff promoted	40	20	15	24	15	2	Inadequate planning for promotions
		No. of staff recruited	50	15	45	0	2	4	Inadequate budgetary allocation
PROGRAMME 2: CO-OPERATIVE MANAGEMENT									
SP 2.1 Development and Marketing Co-operatives	Improved growth & sustainability of Co-operatives	Number of Co-operatives revived	2	2	2	3	3	3	Enhanced sensitization
		Co-operative turnover (in Millions KShs.)	700	722	850	704	729	806	Improved stakeholders support
		Partnerships for supporting Co-operatives formed	1	1	1	0	4	1	With department of Agriculture
		No of Co-operatives supported with value addition equipment	3	3	3	3	1	0	Budgetary constraints
		No. of Saccos involved in product/services diversification	20	20	20	23	29	31	Majorly for newly registered saccos
		No of SACCO business plans developed	11	11	11	11	23	29	Requirement for coops to get borrowing power
		No. of Co-operatives accessing CRDF	50	70	70	0	0	5	Budgetary constraints

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
SP 2.2: Co-operative Leadership and Governance	Strengthened legal and regulatory framework for co-operative development and governance.	No of Cooperative Board of Directors' trainings done	80	50	60	88	123	61	Leveraged stakeholders support
		No of Cooperative members' trainings held	50	80	80	55	134	87	Leveraged inhouse cooperative trainings
		No. of Co-operatives in compliant with the laws	350	360	360	365	419	452	Enhanced education and training
		Compliance spot checks done	320	360	360	334	419	343	
		No. of Audits done	150	180	150	108	196	144	Inadequate audit staff
		Proportion of disputes resolved and reported	95	95	95	96	90	96	Enhanced education and training
	Improved sustainability of Co-operatives	No. of Co-operatives with digitalized operations	10	10		17	13	9	
		No. of SCCDC capacity buildings done	-	1	1	1	2	2	Nakuru East /West CCDC
		No of Ushirika day celebrations/Trade Fairs/Shows participated in	1	1	1	1	3	3	Nakuru, Naivasha, Molo
		Rate of customer satisfaction levels	-	80	78	-	77	79	Education and training
	Increased membership and participation of marginalized groups in cooperative	No. of Women, Youth and PWDs in leadership positions	550	600	26	554	656	27	Enhanced sensitization on Diversity, Equity & Inclusion
		No. of worker-owned Co-operatives promoted	1	1	1	-	1	1	Mau Maahiu Sand Harvesters Worker CS Ltd
SP 2.3: Management of Housing and Investment Cooperatives Extension Services	Increased investment in housing co-operative development	Co-operative Investment (in Billion Kshs)	3.24	3.409	3.5	3.34	3.701	3.701	Increased demand for housing
		No. of Housing & Investment Co-operatives trained on savings culture	15	15	15	18	19	19	Leveraged stakeholder activities

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	204/25	
		Capital base in Housing & Investment Co-operatives (In Million Kshs)	317	333	333	319	377.26	377.26	Increased demand for housing
		No. of Housing Co-operatives sensitized on appropriate housing technologies	4	4	4	1	2	5	Done in collaboration with Department of Housing
PROGRAMME 3: COMMERCE AND ENTERPRISE									
SP 3.1: Business Development Services for MSEs	Improved SMEs productivity	Training needs assessment report	1	1	1	1	1	1	Done in collaboration with stakeholders e.g. KIBT, KCB Bank, and KSBDC
		No. of Training programmes for SMEs	4	4	4	4	4	7	
	Increased access to financial services	No. of SMEs funded	150	1000	1000	-	-	1010	Achieved in partnership with KCB Bank
		Amount disbursed to SME's (millions Kshs)	52	25	25	-	25	16.1	Received first batch of Nakuru County Enterprise Fund
SP 3.2: Producer Business Groups (PBG)	Improved productivity and access to markets	No. of Groups registered	3	3	3	3	1	3	Done in partnership with stakeholders
		No. of value addition trainings	3	2	2	3	1	1	Done in partnership with stakeholders
		No. of marketing linkages created	3	1	3	3	4	2	Done in partnership with stakeholders
		No. of Trade Exhibitions	4	4	2	5	8	2	Done in partnership with stakeholders
SP 3.3: Consumer Protection	Increased level of compliance	No. of Weighing and Measuring Instruments verified	8,000	8,100	8000	6,144	6,300	6144	Late disbursement of verification stamps from national government
		No. of Business Premises inspected (spot checks)	100	80	100	72	30	72	Budgetary constraints
		No. of working standards and tools purchased	-	2	5	-	1	0	Budgetary constraints

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	204/25	
SP 3.4 Promotion of responsible gaming	Enhanced capacity building of gaming inspectors.	Number of inspectors trained	7	3	3	4	2	2	Only 2 applicants were considered due to budgetary constraints
		Number of sensitization meetings	10	11	11	9	-	6	Planning for the meetings is still underway
		Number of permits issued	400	550	550	-	310	503	Target not achieved due to introduction of unified licenses
		Quarterly reports	4	4	4	4	4	4	Achieved target
		Number of pool tables inspected	400	3	550	500	65	487	Target not achieved due to mobility challenges
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT									
SP 4.1 Market Development and Rehabilitation	Improved service delivery in existing County markets	No. of new markets constructed	2	4	1	14	16	6	Ward projects enhanced number of total projects done
	Improved access to market services	No. of market operators' meetings held	45	20	20	15	22	22	Achieved
SP 4.2 Market user delivery services	Improved service delivery	No of market operators committee meetings held	30	10	10	22	15	15	Achieved
PROGRAMME 5: PROMOTION OF LOCAL TOURISM									
SP 5.1 Promoting Local Tourism	Increased number of local tourists	No. of Tourism sites Activated	5	3	3	2	2	4	Achieved
		No. of Stakeholder forums held	6	2	3	6	3	3	Achieved
		No. of categories of different promotional materials	-	4	4	-	2	5	Tembea Nakuru van, branded Tshirts, Banners, caps,Hoods
		No. of events/festivals	4	2	3	4	3	3	World Tourism Day Wildlife Day Tembea Nakuru

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	204/25	
	Increased access to tourism information	No. of tourism information centres established	-	-	1	-	0	0	Funds reallocation
PROGRAMME 6; ALCOHOLICS DRINKS AND CONTROL									
SP. 6.1 Liquor control	Alcohol production, sale and distribution control	No. of Sub County alcoholic Drinks Regulations committee trainings held	12	11	11	2	1	11	Trainings are held for every Sub-County
		No. of Review Committees Trainings held	-	2	2	-	3	2	Target achieved
		Baseline survey report	2	1	2	-	-	1	Section 6 of the Alcoholic Drinks Act was deleted through an amendment process.
SP.6.2 Rehabilitation	Decreased No of people dependent on alcohol	No. of persons rehabilitated	4	5	20	-	-	1	Section 6 of the Alcoholic Drinks Act was deleted through an amendment process. One person was referred centre through a partner
		Rehabilitation centre constructed	1	1	1	-	-	0	Section 6 of the Alcoholic Drinks Act was deleted through an amendment process
PROGRAMME 7: COUNTY BUS TERMINUS MANAGEMENT									
S.P 7.1 Development and management of County Bus Terminus	Improved facilities at the Bus terminus	No. of bus terminus rehabilitated	2	2	2	2	2	2	Achieved
		No. of stage committees' sensitization meetings done	10	20	16	12	15	18	Achieved
		No. of saccos trained	30	2	2	25	2	2	Achieved
	Improved governance at the bus termini	No. of PSV drivers & conductors sensitization forums held	7	11	11	5	4	11	Achieved

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
		No. of directorate staff sensitization forums held	5	2	2	2	2	2	Achieved
PROGRAM 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY									
SP8.1 Promotion and reservation of cultural heritage	Improved cultural heritage	County Culture & Heritage Policy developed	-	1	1	-	0	0	Draft awaiting public participation
		Number of culture practitioners trained	-	300	300	-	401	319	Collaborations with partners
		Number of festivals/ exhibitions organized	-	1	1	-	9	6	support from partners
		Number of cultural journals prepared	-	4	4	-	2	0	Function shifted to Directorate of Communication
		Annual registration of Herbal Medicine practitioners	-	1	1	-	0	12	Herbal Medicine and Cultural groups Database in place
		Number of national/ international days celebrated	-	7	7	-	16	3	support from partners
		Number of heritage sites mapped	-	3	1	-	1	5	Lord Egerton Utamaduni culture centre Bomas of Nakuru
		Number of cultural centres established and equipped	-	1	-	-	0	-	budget constraints
		Artists' database created	-	1	1	-	1	1	Database in place (updated as necessary)
		County Studio established	-		1	-	1	1	Naivasha Youth Studio
SP8.2: Social cultural development		Number of artists trained	-	250	300	-	-	319	Support from partners

2.2: Expenditure Analysis

In the period under review FY 2022/23-2024/25 the financial performance was as follows, the approved budget amounted to Ksh.381,103,965; Ksh.900,289,498; and Ksh.737,761,125 while the actual expenditure amounted to Ksh.119,194,978; Ksh.502,666,325; and Kshs.340,950,981.48 representing 31.3%, 55.8% and 46.2% absorption respectively.

2.2.1 Analysis of Programme Expenditure

The Programme expenditure analysis in the table below reflects the approved budget and the actual expenditure for the years 2022/2023, 2023/2024 and 2024/25

Table 2 Programmes and Sub Programmes Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration, Planning and Support Services	29,133,361	27,484,898	19,472,370.34	19,869,201.00	12,919,544	9,462,742.15
SP 1.2: Personnel Services	60,750,957	70,884,945	114,721,791.66	50,062,042.00	68,535,595	83,093,014.18
TOTAL PROGRAMME 1	89,884,318	98,369,843	134,194,162.00	69,931,243	81,455,139	92,555,756.33
PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT						
SP 2.1: management of Marketing Cooperatives	5,135,000	7,796,556	-	915,430.00	3,739,570	-
SP 2.2: Sacco Member Empowerment	2,662,791	25,000,000	25,000,000.00	825,460.00	25,000,000	25,000,000.00
SP 2.3: Governance and leadership	2,135,464	5,254,475	12,195,000.00	1,435,365.00	3,734,908	5,034,625.00
SP 2.4: Extension Services	1,248,547	1,191,381	500,000.00	584,600.00	1,261,955	250,000.00
SP 2.5: Empowering Youth Women PWD Participation in Cooperatives	1,165,698	1,127,588	-	-	1,660,702	-
TOTAL PROGRAMME 2	12,347,500	40,370,000	37,695,000.00	3,760,855	35,397,135	30,284,625.00
PROGRAMME 3: COMMERCE AND ENTERPRISE						
SP.3.1 Business Development Services for MSME's	2,356,983	2,550,000	8,970,000.00	1,078,500.00	1,720,679	4,547,145.15
SP 3.2: Producer Business Groups (PBGs)	2,000,000	800,000	-	1,175,800.00	584,000	-
SP 3.3: SME Training	1,974,892	1,000,000	-	890,000.00	908,000	-
SP 3.4: SME Funding	-	25,000,000	25,000,000.00	-	25,000,000	25,000,000.00
SP 3.5: Consumer Protection	6,914,375	5,100,000	3,600,000.00	2,131,930.00	1,830,047	1,784,275.00
SP 3.6 Establishing of business incubation centre	0	0	2,000,000.00	0	0	-
SP 3.7: Establishment of Industrial Park	100,000,000	400,000,000	116,631,579.00	-	150,000,000	116,631,579.00

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
TOTAL PROGRAMME 3	113,246,250	434,450,000	156,201,579.00	5,276,230	180,042,726	147,962,999.15
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT						
SP 4.1: Development and Rehabilitation of Markets	137,166,254	273,616,592	380,610,384.00	19,552,227.80	173,845,561	57,889,181.90
SP 4.2: Market Users Delivery Services	15,216,250	12,500,000	4,830,000.00	13,418,300	11,646,100	2,800,521.40
TOTAL PROGRAMME 4	152,382,504	286,116,592	385,440,384.00	32,970,528	185,491,661	60,689,703.30
PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
SP 5.1: Promotion of Local Tourism	1,827,143	8,500,000	6,940,000.00	1,486,752.00	7,286,562	2,916,443.00
SP 5.2: Establishment and Management of County Tourism Information Centre	3,907,500	-	-	72,850.00	0	-
TOTAL PROGRAMME 5	5,734,643	8,500,000	6,940,000.00	1,559,602	7,286,562	2,916,443.00
PROGRAMME 6: ALCOHOLIC DRINKS CONTROL						
SP 6.1 Inspection, Approval and Liquor Licensing	4,633,750	2,450,000	4,650,000.00	4,358,860.00	2,246,300	2,046,761.20
SP 6.2: Liquor Enforcement and Compliance	834,749	150,000	-	708,200.00	58,169	
SP 6.3: Research and Innovation	1,000,251	600,000	-		515,600	
SP 6.4: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drink	-	1,050,000	300,000.00		0	-
SP 6.5: Education and Training of Sub County and Review Committee	1,040,000	1,200,000	-	629,460.00	986,000	
TOTAL PROGRAMME 6	7,508,750	5,450,000	4,950,000.00	5,696,520	3,806,069	2,046,761.20
PROGRAMME 7: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY AND PROMOTION OF RESPONSIBLE GAMING						
SP 7.1: Cultural Development Activities	-	20,883,063	7,040,000.00	-	4,591,816	2,315,252.00
SP 7.2: Promotion Of Responsible Gaming.	-	6,150,000	5,300,000.00	-	4,595,217	2,179,441.50
TOTAL PROGRAMME 7	0	27,033,063	12,340,000.00	0	9,187,032	4,494,693.50
TOTAL VOTE	381,103,965	900,289,498	737,761,125.00	119,194,978	502,666,325	340,950,981.48

2.2.2 Analysis of Programme Expenditure by Economic Classification

The Programme expenditure analysis by economic classification for the approved budget versus actual expenditure for the years 2022/2023, 2023/2024 and 2024/25, is shown in table 3 below.

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:						
2100000 Compensation to Employees	60,750,957	67,994,197	109,573,876	50,062,042	67,109,523	81,554,048
2200000 Use of Goods and Services	29,133,361	15,484,898	19,472,370	19,869,201	12,919,544	9,462,742
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	-	2,890,748	5,147,916		1,426,072	1,538,967
3100000 Acquisition of Non-Financial Assets	-				-	
4100000 Acquisition of Financial Assets	-	10,000,000			-	-
4500000 Disposal of Financial Assets	-				-	
Capital Expenditure						
Non-Financial Assets	-	2,000,000			-	-
Capital Transfers to Govt. Agencies	-				-	
Other Development						
TOTAL PROGRAMME 1	89,884,318	98,369,843	134,194,162	69,931,243	81,455,139	92,555,756
PROGRAMME 2: COOPERATIVE MANAGEMENT						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	7,347,500	11,870,000	12,195,000	3,760,855	10,397,135	5,034,625
2400000 Interest Payments						
2600000 Current Grants and Other Transfers		25,000,000	25,000,000		25,000,000	25,000,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			500,000			250,000
4100000 Acquisition of Financial Assets	0	0		0		
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	26,799,010	3,500,000			-	-
Capital Transfers to Govt. Agencies						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
Other Development						
TOTAL PROGRAMME 2	34,146,510	40,370,000	37,695,000	3,760,855	35,397,135	30,284,625
PROGRAMME 3: COMMERCE AND ENTERPRISE						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	10,246,251	5,350,000	19,370,000	5,276,230	5,000,000	8,510,862
2400000 Interest Payments						
2600000 Current Grants and Other Transfers		25,000,000	25,000,000		25,000,000	25,000,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		2,100,000	500,000		42,726	
4100000 Acquisition of Financial Assets	0	0	-	0		
4500000 Disposal of Financial Assets			-			
Capital Expenditure						
Non-Financial Assets	103,000,000	152,000,000	116,631,579	-	-	116,631,579
Capital Transfers to Govt. Agencies		250,000,000	-	-	150,000,000	-
Other Development						
TOTAL PROGRAMME 3	113,246,251	434,450,000	161,501,579	5,276,230	180,042,726	150,142,441
PROGRAMME 4: MARKET REHABILITATION AND DEVELOPMENT						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	15,216,250	12,500,000	4,830,000	13,418,300	11,646,100	2,800,521
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	0	0	0	0	0	0
2700000 Social Benefits	0	0	0	0	0	0
3100000 Acquisition of Non-Financial Assets	0	0	0	0	0	0
4100000 Acquisition of Financial Assets	0	0	0	0	0	0
4500000 Disposal of Financial Assets	0	0	0	0	0	0
Capital Expenditure						
Non-Financial Assets	110,369,244	273,616,592	380,610,384	19,552,227	173,845,561	57,889,182
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 4	125,585,494	286,116,592	385,440,384	32,970,527	185,491,661	60,689,703
PROGRAMME 5: PROMOTION OF LOCAL TOURISM						
Current Expenditure:						
2100000 Compensation to Employees						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
2200000 Use of Goods and Services	3,907,500	8,500,000	6,490,000	1,559,602	7,286,562	2,000,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			450,000			916,444
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	6,825,143	0		0	-	
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 5	10,732,643	8,500,000	6,940,000	1,559,602	7,286,562	2,916,444
PROGRAMME 6: ALCOHOLIC DRINK AND CONTROL						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	7,508,750	5,450,000	5,696,520	5,696,520	3,806,069	2,046,761
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 6	7,508,750	5,450,000	5,696,520	5,696,520	3,806,069	2,046,761
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	12,850,000	6,390,000	0	9,100,000	2,000,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	0	14,033,063		0	-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	0	150,000	650,000	0	87,032	315,251
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME 7	0	27,033,063	7,040,000	0	9,187,032	2,315,251
GRAND TOTALS	381,103,966	900,289,498	737,761,125	119,194,977	502,666,325	340,950,981

2.2.3 Analysis of Capital Projects

The Department implemented 55 projects in FY2024/25 period which are at various levels of completion by the following classification (Yet to start =0, procurement = 0, ongoing = 26, complete = 16 and stalled = 3). Majority of the projects are geared towards market development and rehabilitation. (See Appendix 1). Cumulative Budget Allocation for this projects amounted to Ksh576,148,051 while the actual payment to date for these projects amounted to Ksh175,404,631

2.3 Review of Pending Bills

2.3.1 Recurrent Pending Bills

The Sector had a recurrent pending bill of Kshs 18,607,740 (Appendix 4). The department performed better in comparisons with last FY report in clearing the bills. The unpaid bills were necessitated by budgetary constraints and lack of documentation to facilitate payments. The Department is piloting on solarization of markets and water harvesting while at the same time working with market committees to offload water and electricity bills to the markets.

2.3.2 Development Pending Bills

The Sectors development bills amount to Kshs 12,519,027.20 (Appendix 5). Much of these pending bills are due to lack of presentation of necessary documentation to facilitate payments on the same. The Department is working closely with the contractors and suppliers to resolve the same.

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2026/27-2028/29

3.1 Prioritization of Programmes and Sub-Programmes

The sector focuses on seven main programmes to achieve its objectives.

3.1.1 Programmes and their Objectives

	Programme	Sub Programme	Objectives
1	Administration, Planning and Support Services	1. Administrative services 2. Personnel services	To provide effective and efficient service delivery
2	Co-operative development and management	1. Development and Marketing of Cooperatives 2. Sacco Empowerment 3. Cooperative Leadership and Governance 4. Management of Housing and Investment Cooperatives	To promote growth and development of Co-operatives
3	Commerce and Enterprise	1. MSMEs development services 2. Consumer Protection 3. Industrialization and investment 4. Promotion of responsible gaming	To enhance growth and development of enterprises.
4	Development and management of markets	1. Market development and rehabilitation 2. Market service delivery	To create a conducive environment for business activities.
5	Tourism Promotion and Marketing	1. Promotion of County tourism	To promote County tourism
6	Alcoholic Drinks Control	1. Liquor control 2. Rehabilitation of persons dependent on alcohol	To control liquor production, sale and consumption
7	Management of County Bus Terminus	1. Management of Bus Terminus	To streamline the management of the County Bus terminus
8	Promotion of Heritage and Socio- Cultural Diversity,	1. promotion and preservation of cultural heritage 2. Social cultural development	To improve heritage and promote socio cultural diversity

3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector

To implement the planned programmes and projects, the Sector will require Kshs 2,170,081,300 in FY 2026/27, Kshs 2,387,089,430 in FY 2027/28 and Kshs. 2,625,798,374 in FY 2028/29 against an allocation of 349,849,386 in FY 2026/27, 384,834,325 in FY 2027/28 and 423,317,757 in FY 2028/29. This huge resource gap between resource requirement and resource allocation greatly hampers service delivery.

Under administration, the Department seeks to complete County Aggregation and industrial park (Lord Egerton Agri-city project), this project will enhance agricultural value addition and agri-business, rehabilitate five (5) markets and construct five (5) more. Additionally, the department will recruit forty-five (45) members of staff and promote fifteen (15).

To map the revenue generation potential in markets, the department will undertake consumer protection through inspection of business premises and verification of Weighing and Measuring instruments, conduct stakeholder's sensitization forums on Alcoholic drinks control as well as trainings of Sub County Liquor and review committee.

To improved MSMEs productivity, and access to credit and markets, the department plans to fund additional 1300 MSMEs through County enterprises fund (Wezesha Program). The Cooperative Directorate will revive at least two (2) marketing cooperatives, improve access to credit through the CRDF, support three (3) marketing cooperatives with value addition equipment, promote women, youth and PWDs in cooperative leadership positions and promote Housing and Investment Co-operative.

The Tourism Directorate will promote Tourism by holding four (4) Tourism events and activating three (3) tourism sites thereby marketing Nakuru County as a Tourism destination. The table below shows the planned activities for the Department for the period 2026/27 to 2028/29.

Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29		
Programme 1: Administration, planning and support services											
Objective: To provide effective and efficient service delivery											
Outcome: Effective and efficient service delivery to clients and stakeholders											
SP 1.1 Administrative services	Chief officer trade	Increased efficiency in service delivery	% Rate of implementation of the strategic plan 2021-26	100	50	80	100	100	100		
			Quarterly M&E field visits	4	4	4	4	4	4		
			Annual asset register report	1	1	1	1	1	1		
			No of vehicles Purchased	1	0	0	1	1	1		
			Renovation of offices	5	0	0	5	5	5		
SP 1.2 Personnel services	Chief officer trade	Improved human resource productivity	Number of staff trained	20	2	5	20	25	30		
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	100	100	100	100	100		
			Number of staff promoted	15	2	0	15	20	25		
			Number of staff recruited	45	4	0	45	50	55		
Programme 2: Co-operative development and management											
Objective: To promote growth and development of co-operatives											
Outcome: Increased profitability, competitiveness and sustainability of co-operatives											
SP 2.1 Development and marketing of co-operatives	Chief officer cooperatives	Improved growth & sustainability of Co-operatives	Number of Co-operatives revived	2	3	2	2	2	2		
			Co-operative turnover (in Millions KShs.)	850	806	1000	1500	2000	2200		
			Partnerships for supporting Co-operatives formed	1	1	1	1	1	1		
			No of Co-operatives supported with value addition equipment	3	0	1	3	3	3		
SP 2.2: Sacco Empowerment		Increased financial access by citizens	No. of Saccos involved in product/services diversification	20	31	20	20	20	20		
			No of SACCO business plans developed	11	29	11	11	11	20		
			No. of Co-operatives accessing CRDF	70	5	10	15	20	25		
SP 2.3: Co-operative Leadership and Governance	Chief officer cooperatives	Strengthened legal and regulatory framework for co-operative development and governance	No of Cooperative Board of Directors' trainings done	60	61	80	95	110	120		
			No of Cooperative members' trainings held	80	87	85	85	85	90		
			No. of Co-operatives in compliant with the laws	360	452	460	460	460	480		
			Compliance spot checks done	360	343	360	380	400	420		

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.4: Management of Housing and Investment Cooperatives Extension Services	Chief Officer - Co-operatives	Increased investment in housing co-operative development	No. of Audits done	150	144	150	150	150	175
			Proportion of disputes resolved and reported	95	96	95	95	95	95
			No. of Co-operatives with digitalized operations	10	9	10	10	10	12
			No. of County Co-operative Development Committees SCCDC capacity buildings done	1	2	1	1	1	1
			No of Ushirika day celebrations/Trade Fairs/Shows participated in	1	3	3	1	1	1
			Rate of customer satisfaction levels	80	77	85	85	85	85
			Proportion of women, Youth & PWDs in Leadership	27	27	28	29	30	30
			No. of worker-owned Co-operatives promoted	1	1	1	1	1	1
			Co-operative Investment (in Billion (Kshs)	3.5	3.701	3.8	3.85	3.9	4.0
			No. of Housing & Investment Co-operatives trained on savings culture	15	19	15	15	15	15
Programme 3: Commerce and enterprise	Chief officer - Co-operatives	Improved MSMEs productivity, access to credit and markets	Capital base in Housing & Investment Co-operatives (In Million (Kshs)	333	377.26	380	385	397	415
			No. of Housing Co-operatives sensitized on appropriate housing technologies	4	1	4	4	4	2
			Objective: To enhance growth and development of enterprises						
			Outcome: Conducive business environment for enterprises and consumer protection						
			Number of MSMEs consultative and sensitization forums held	5	6	5	5	5	5
			Training needs assessment report	1	1	1	1	1	1
			Number of MSMEs trainings conducted	4	10	6	8	10	11
SP 3.1 MSMEs development services	Chief officer - Trade and Business support	Improved MSMEs productivity, access to credit and markets	Number of sensitizations on County SME fund	-	16	30	35	40	45
			Number of MSMEs funded under the County SME fund	1000	1010	1200	1300	1400	1500
			Number of Business Producer Groups (BPGs) registered & trained	3	3	5	5	5	5

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of value addition trainings to BPGs conducted	2	2	4	4	4	4
			Number of marketing linkages created for BPGs	3	3	4	4	4	4
			Number of trade exhibitions held	2	2	2	2	2	2
SP 3.2 Consumer Protection	Chief officer Trade and Business support	Improved fair trade practices and consumer protection	Number of weighing and measuring instruments calibrated	8000	6144	8000	8000	8000	8000
			Proportion of business premises inspected (spot checks)	100	72	100	100	100	100
			Number of working standards and tools purchased	5	0	5	5	5	5
SP 3.3 Industrialization and investment	Chief officer Trade and Business support	Operationalizing of the SEZ and Industrial Parks	Completion rate of industrial park	100	45	100	100	100	100
			Completion rate of County Aggregation and industrial park	100	45	100	100	100	100
			Number of industrial parks established	1	0	1	1	1	1
		Increased productivity in the Jua kali/cottage industry	Leather tannery established	1	0	1	1	1	1
			Number of trainings conducted	11	0	11	11	11	11
			Number of new market linkages/partnerships secured for cottage/juakali products and services	5	0	5	5	5	5
			Rate of completion of business incubation Centre	100	0	100	100	100	100
			Rate of completion of business incubation Centre	100	0	100	100	100	100
			Nakuru Betting, Gaming and Lottery regulations developed	1	0	1	1	1	1
			Database on legal gaming established	1	1	1	1	1	1
SP 3.4: Promotion of responsible gaming	Chief officer Trade and Business support	Betting, gaming and lottery controlled	Number of spot checks done	32	6	30	32	34	36
			Number of licenses and permits issued	550	503	510	515	520	525
			Percentage of licensed gaming premises monitored	20	18.3	20	25	30	35
			Number of gaming officers trained	3	2	2	5	10	15

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29		
Program 4: Development and management of markets											
Objective: To create conducive environment for business activities											
Outcome: Improved service delivery in County markets											
SP 4.1 Market development and rehabilitation	Chief officer Trade	Improved access to market services	Number of markets rehabilitated	3	5	5	5	5	5		
			Selected markets digitized	5	0	11	11	11	11		
			Number of new markets constructed	1	6	5	5	5	5		
SP 4.2 Market service delivery		Improved service delivery	Number of market operators' meetings held	10	15	11	11	11	11		
			Development of a Market Policy	1	0	1	1	1	1		
			Number of New market operationalized	11	0	11	11	11	11		
Programme 5: Tourism promotion and marketing											
Objective: To promote County tourism											
Outcome: Increased local tourism											
SP 5.1 Promotion of County tourism	Chief officer Tourism and culture	Improved uptake of County tourism products	Number of new tourism sites mapped and activated	3	4	3	3	3	3		
			Number of new tourism products promoted	1	3	3	3	3	3		
			Number of tourism events/festivals held	3	3	3	3	3	3		
			Number of stakeholder forums held	3	3	4	4	4	4		
			Number of assorted promotional materials produced	4	5	4	4	4	4		
			Number of web-based feedback received	1500	855	2500	3000	3000	3000		
Programme 6: Alcoholic drinks control											
Objective: To control liquor production, sale and consumption											
Outcome: Controlled liquor production and consumption											
SP 6.1 Liquor control	In charge Alcoholic	Regulated production, sale, distribution and of liquor	Number of stakeholder sensitization forums held	11	11	11	11	11	11		
			Alcoholic Drinks Control Fund established	1	0	0	0	0	0		
			Proportion of licenses issued against applications	100	81	80	80	80	80		
			Number of Sub-County liquor committees trained	11	11	11	11	11	11		
			Number of review committees trained	1	1	1	1	1	1		
SP 6.2 Rehabilitation of persons dependent on alcohol	In charge Alcoholic	Reduced dependence on alcohol	Number of survey/Inspection reports on alcohol selling outlets	2	1	1	1	1	1		
			Number of persons referred/linked to rehabilitation programme	20	1	5	5	5	5		

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAM 7: MANAGEMENT OF COUNTY BUS TERMINUS									
Objective: To streamline the management of the County Bus terminus									
Outcome: Efficient management of County Bus Terminus									
SP 7.1. Management of County Bus Terminus	In charge Bus terminus	Improved efficiency in the management of bus terminuses –	Number of bus terminus committees' sensitization meetings held	16	18	20	25	30	35
			Number of transports SACCOs & Companies' officials trainings held	300	0	300	300	300	300
			Number of PSV drivers and conductors' sensitization forums held	11	11	11	11	11	11
			Number of staff sensitization forums held	2	2	2	2	2	2
			Bus terminus clients' satisfaction survey conducted	1	0	1	1	1	1
PROGRAM 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY									
Objective: To improve heritage and promote socio cultural diversity									
Outcome: Improved cultural diversity and economically empowered artists									
SP8.1: Promotion and preservation of cultural heritage	Directorate of Culture	Improved cultural heritage	County Culture & Heritage Policy developed	1	0	1	1	1	1
			Number of culture practitioners trained	300	0	300	300	300	300
			Number of festivals/ exhibitions organized	1	6	5	5	5	5
			Number of categories of indigenous knowledge documented	0	0	1	1	1	1
			Annual registration of Herbal Medicine practitioners	1	12	15	20	20	20
			Number of national/ international days celebrated	7	3	5	5	5	5
			Number of heritage sites mapped	1	5	2	2	2	2
			Number of cultural centres established and equipped	0	0	1	1	1	1
			Number Art groups funded	5	0	5	5	5	5
SP8.2: Social cultural development	Directorate of culture	Improved cultural heritage	Artists' database created	1	1	1	1	1	1
			Number of art hubs/Libraries refurbished	2	0	2	2	2	2

3.1.3 Programmes by Order of Ranking

1. Administration, Planning and Support Services
2. Co-operative development and management
3. Commerce and enterprise
4. Development and management of markets
5. Tourism promotion and marketing
6. Alcoholic drinks control
7. Management of County Bus Terminus
8. Promotion of heritage and socio- cultural diversity

3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector

The analysis below reflects the department Requirements Versus the allocations for the financial year 2026/27 to 2028/29.

3.2.1 Sector/Sub Sector Recurrent

The total recurrent resource allocation is far below the requirement for the three years as shown in table 5a below. The Sector will require Kshs 1,685,622,156 in FY 2026/27, Kshs 1,854,184,371 in FY 2027/28 and Kshs. 2,039,602,810 in FY 2028/29 compared to an allocation of Ksh. 231,610,463; Ksh. 254,771,508 and Ksh 280,248,659 for the same period.

Table 5a: Analysis of Resource Requirement versus Allocation Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Vote and Vote Details	Economic Classification							
R4581	Current Expenditure							
	2100000 Compensation to Employees	65,377,799	206,283,686	226,912,055	249,603,260	70,720,565	77,792,622	85,571,884
	2200000 Use of Goods and Services	81,689,039	243,949,390	268,344,328	295,178,763	100,089,898	110,098,887	129,230,678
	2400000 Interest Payments							
	2600000 Current Grants and Other Transfers	50,000,000	1,222,914,000	1,345,205,400	1,479,725,940	50,000,000	55,000,000	60,500,000
	2700000 Social Benefits	5,440,444	2,542,080	2,796,288	3,075,917	2,000,000	2,200,000	2,420,000
	3100000 Acquisition of Non-Financial Assets	1,993,892	9,933,000	10,926,300	12,018,930	8,800,000	9,680,000	10,648,000
	4100000 Acquisition of Financial Assets							
	4500000 Disposal of Financial Assets							
TOTAL		204,501,174	1,685,622,156	1,854,184,371	2,039,602,810	231,610,463	254,771,508	280,248,659

3.2.2 Sector/Sub Sector Development

The total Development allocation is far below the sectors requirement for the three years as shown in table 5b below. The Sector will require Kshs 484,459,144.00 in FY 2026/27, Kshs 532,905,059.00 in FY 2027/28 and Kshs. 586,195,564.00 in FY 2028/29 compared to an allocation of Ksh. 118,238,894; Ksh. 130,062,816 and Ksh 143,069,098.00 for the same period.

TABLE 5b: Analysis of Resource Requirement versus Allocation –Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name	Description	Approved	REQUIREMENT			ALLOCATION		
		2025/26	2026/27	2027/28	2028/29	2025/26	2026/27	2027/28
D4581	Non-Financial Assets	112,800,000	484,459,144.00	532,905,059.00	586,195,564.00	118,238,894	130,062,816	143,069,098.00
	Capital Transfers Govt. Agencies	105,263,158	-	-	-	-	-	-
	Other development	-	-	-	-	-	-	-
TOTAL		218,063,158	484,459,144.00	532,905,059.00	586,195,564.00	118,238,894	130,062,816	143,069,098.00

3.2.3 Programmes and Sub-Programmes Resource Requirement (2026/27-2028/29)

The General Economic and Commercial Affairs Sector is the same as the Sub Sector hence the resource requirement indicated in Table 5a and 5b above is the Sub Sector Requirement.

3.2.4 Programmes and Sub-Programmes Resource Allocation (2026/27-2028/29)

Table 6a and 6b below indicates the Resource Requirement versus allocation by Sector Sub Programmes. The Sector will require Kshs 2,170,081,300 in FY 2026/27, Kshs 2,387,089,430 in FY 2027/28 and Kshs. 2,625,798,374 in FY 2028/29 against an allocation of 349,849,386 in FY 2026/27, 384,834,325 in FY 2027/28 and 423,317,757 in FY 2028/29 for its programmes.

TABLE 6a: Analysis of Resource Requirement by Programmes and Sub-Programme

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1 Administration, Planning and Support Services									
SP 1.1: Administration Services	60,619,807		60,619,807	66,681,787		66,681,787	73,349,966		73,349,966
SP 1.2: Personnel Services	208,825,766		208,825,766	229,708,342		229,708,342	252,679,177		252,679,177
TOTAL PROG 1	269,445,572		269,445,572	296,390,129		296,390,129	326,029,143		326,029,143
PROGRAMME 2 Cooperative Management									
SP 2.1: Development and Marketing of Cooperatives	392,700	46,200,000	46,592,700	431,970	50,820,000	51,251,970	475,167	55,902,000	56,377,167
SP 2.2: Sacco Empowerment	635,250,000		635,250,000	698,775,000		698,775,000	768,652,500		768,652,500
SP 2.3: Cooperative Leadership and Governance	13,732,950		13,732,950	15,106,245		15,106,245	16,616,870		16,616,870
SP 2.4: Management of Housing and Investment Cooperatives	693,000		693,000	762,300		762,300	838,530		838,530
TOTAL PROG 2	650,068,650	46,200,000	696,268,650	715,075,515	50,820,000	765,895,515	786,583,067	55,902,000	842,485,067
PROGRAMME 3 Commerce and Enterprise									
SP 3.1: SMES Business Development Services	625,819,139		625,819,139	688,401,053		688,401,053	757,241,158		757,241,158
SP 3.2: Consumer Protection	4,281,745	8,585,962	12,867,707	4,709,919	9,444,558	14,154,477	5,180,911	10,389,014	15,569,925
SP 3.3: Industrialization and investment		173,250,000	173,250,000		190,575,000	190,575,000		209,632,500	209,632,500
SP 3.4: Promotion Of Responsible Gaming.	23,100,000		23,100,000	25,410,000		25,410,000	27,951,000		27,951,000
TOTAL PROG 3	653,200,884	181,835,962	835,036,846	718,520,972	200,019,558	918,540,530	790,373,070	220,021,514	1,010,394,584

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 4 Market Rehabilitation and Development									
SP 4.1: Market development and Rehabilitation	10,395,000	184,800,000	195,195,000	11,434,500	203,280,000	214,714,500	12,577,950	223,608,000	236,185,950
SP 4.2: Market Users Delivery Services	34,650,000	11,550,000	46,200,000	38,115,000	12,705,000	50,820,000	41,926,500	13,975,500	55,902,000
TOTAL PROG 4	45,045,000	196,350,000	241,395,000	49,549,500	215,985,000	265,534,500	54,504,450	237,583,500	292,087,950
PROGRAMME 5 Tourism Promotion and Marketing									
SP 5.1: Promotion of County Tourism	36,168,850	36,973,182	73,142,033	39,785,735	40,670,501	80,456,236	43,764,309	44,737,550	88,501,859
TOTAL PROG 5	36,168,850	36,973,182	73,142,033	39,785,735	40,670,501	80,456,236	43,764,309	44,737,550	88,501,859
PROGRAMME 6 Alcoholic Drinks Control-									
SP 6.1: Liquor Control	19,565,700		19,565,700	21,522,270		21,522,270	23,674,497		23,674,497
SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks	6,352,500	23,100,000	29,452,500	6,987,750	25,410,000	32,397,750	7,686,525	27,951,000	35,637,525
TOTAL PROG 6	25,918,200	23,100,000	49,018,200	28,510,020	25,410,000	53,920,020	31,361,022	27,951,000	59,312,022
PROGRAMME 7: Management Of County Bus Terminus									
SP 7.1. Management of County Bus Terminus	5,775,000		5,775,000	6,352,500		6,352,500	6,987,750		6,987,750
TOTAL PROG 7	5,775,000		5,775,000	6,352,500		6,352,500	6,987,750		6,987,750
TOTAL VOTE	1,685,622,156	484,459,144	2,170,081,300	1,854,184,371	532,905,059	2,387,089,430	2,039,602,810	586,195,564	2,625,798,374

Table 6b: Analysis of Resource Allocation by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1 Administration, Planning and Support Services									
SP 1.1: Administration Services	32,889,898		32,889,898	36,178,888		36,178,888	39,796,777		39,796,777
SP 1.2: Personnel Services	70,720,565		70,720,565	77,792,622		77,792,622	85,571,884		85,571,884
TOTAL PROGRAMME 1	103,610,463		103,610,463	113,971,509		113,971,509	125,368,660		125,368,660
PROGRAMME 2 Cooperative Management									
SP 2.1: Development and Marketing of Cooperatives	28,250,000	20,000,000	48,250,000	31,075,000	22,000,000	53,075,000	34,182,500	24,200,000	58,382,500
SP 2.2: Sacco Empowerment									
SP 2.3: Cooperative Leadership and Governance	12,300,000		12,300,000	13,530,000		13,530,000	14,883,000		14,883,000
SP 2.4: Management of Housing and Investment Cooperatives	450,000		450,000	495,000		495,000	544,500		544,500
TOTAL PROGRAMME 2	41,000,000	20,000,000	61,000,000	45,100,000	22,000,000	67,100,000	49,610,000	24,200,000	73,810,000
PROGRAMME 3 Commerce and Enterprise									
SP 3.1: SMES Business Development Services	42,000,000		42,000,000	46,200,000		46,200,000	50,820,000		50,820,000
SP 3.2: Consumer Protection	6,000,000		6,000,000	6,600,000		6,600,000	7,260,000		7,260,000
SP 3.3: Industrialization and investment									
SP 3.4: Promotion Of Responsible Gaming.	6,000,000		6,000,000	6,600,000		6,600,000	7,260,000		7,260,000
TOTAL PROG 3	54,000,000		54,000,000	59,400,000		59,400,000	65,340,000		65,340,000
PROGRAMME 4 Market Rehabilitation and Development									
SP 4.1: Market development and Rehabilitation		98,238,924	98,238,924	-	108,062,816.4	108,062,816	-	118,869,098.0	118,869,098
SP 4.2: Market Users Delivery Services	10,000,000		10,000,000	11,000,000	-	11,000,000	12,100,000	-	12,100,000
TOTAL PROGRAMME 4	10,000,000	98,238,924	108,238,924	11,000,000	108,062,816	119,062,816	12,100,000	118,869,098	130,969,098

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 5 Tourism Promotion and Marketing									
SP 5.1: Promotion of County Tourism	11,000,000		11,000,000	12,100,000		12,100,000	13,310,000		13,310,000
TOTAL PROGRAMME 5	11,000,000		11,000,000	12,100,000		12,100,000	13,310,000		13,310,000
PROGRAMME 6 Alcoholic Drinks Control									
SP 6.1: Liquor Control	8,600,000	-	8,600,000	9,460,000	-	9,460,000	10,406,000	-	10,406,000
SP 6.2: Rehabilitation of Persons Dependent on Alcoholic Drinks	400,000		400,000	440,000	-	440,000	484,000	-	484,000
TOTAL PROGRAMME 6	9,000,000		9,000,000	9,900,000		9,900,000	10,890,000		10,890,000
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS									
SP 7.1: Development and Management of County Bus Terminus	3,000,000	-	3,000,000	3,300,000	-	3,300,000	3,630,000	-	3,630,000
TOTAL PROGRAMME 7	3,000,000		3,000,000	3,300,000		3,300,000	3,630,000		3,630,000
TOTAL	231,610,463	118,238,924	349,849,387	254,771,509	130,062,816	384,834,326	280,248,660	143,069,098	423,317,758

3.2.5 Programme and Sub-Programmes Economic Classification

Table 7 below indicates the Sector Resource Requirement Vis-Vis the allocation for the period 2026/27 – 2028/29.

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
PROGRAMME 1: PROGRAMME 1 ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	206,283,686	226,912,055	249,603,260	70,720,565	77,792,622	85,571,884
2200000 Use of goods and services	42,832,807	47,116,087	51,827,696	28,889,898	31,778,888	34,956,777
2400000 Interest Payments	0	0	0	0	0	-
2600000 Current grants and other Transfers	10,164,000	11,180,400	12,298,440	0	0	-
2700000 Social Benefits	2,542,080	2,796,288	3,075,917	2,000,000	2,200,000	2,420,000
3100000 Acquisition of Non-Financial Assets	7,623,000	8,385,300	9,223,830	2,000,000	2,200,000	2,420,000
4100000 Acquisition of Financial Assets				0	0	-
4500000 Disposal of Financial Assets				0	0	-
Capital Expenditure						
Non-Financial Assets				0	0	-
Capital Transfers Govt. Agencies				0	0	-
Other development				0	0	-
TOTAL PROGRAMME 1	269,445,573	296,390,129.81	326,029,142.79	103,610,463	113,971,509	125,368,660
SUB PROGRAMME 1:1						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	42,832,806.56	47,116,087.21	51,827,695.93	28,889,898	31,778,887.80	34,956,777
2400000 Interest Payments	0.00	0.00	0.00	0	0.00	-
2600000 Current Grants and Other Transfers	10,164,000.00	11,180,400.00	12,298,440.00	0	0.00	-
2700000 Social Benefits	0.00	0.00	0.00	0	0.00	-
3100000 Acquisition of Non-Financial Assets	7,623,000.00	8,385,300.00	9,223,830.00	2,000,000	2,200,000.00	2,420,000
4100000 Acquisition of Financial Assets	0.00	0.00	0.00	0	0.00	-
4500000 Disposal of Financial Assets				0	0.00	-
Capital Expenditure						
Non-Financial Assets				0.00	0.00	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.1	60,619,806.56	66,681,787.21	73,349,965.93	30,889,898.00	33,978,887.80	37,376,777
SUB PROGRAMME 1:2						
Current Expenditure:						
2100000 Compensation to Employees	206,283,686	226,912,055	249,603,260	70,720,565	77,792,622	85,571,884
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	2,542,080	2,796,288	3,075,917	2,000,000	2,200,000	2,420,000
3100000 Acquisition of Non-Financial Assets	0				0	
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.2	208,825,766.00	229,708,342.59	252,679,176.85	72,720,565.00	79,992,621.50	87,991,884
PROGRAMME 2 COOPERATIVE MANAGEMENT						
SUB PROGRAMME 2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	14,818,650	16,300,515	17,930,567	14,700,000	16,170,000	17,787,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	635,250,000	698,775,000	768,652,500	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	46,200,000	50,820,000	55,902,000	20,000,000	22,000,000	24,200,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Capital Transfers to Govt. Agencies				-	-	
Other Development				-	-	
SUB TOTAL SP 2	696,268,650	765,895,515	842,485,067	61,000,000	67,100,000	73,810,000
SUB PROGRAMME 2.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	392,700	431,970	475,167	3,250,000	3,575,000	3,932,500
2400000 Interest Payments				0	0	-
2600000 Current Grants and Other Transfers				25,000,000	27,500,000	30,250,000
2700000 Social Benefits				0	0	
3100000 Acquisition of Non-Financial Assets				0	0	
4100000 Acquisition of Financial Assets				0	0	
4500000 Disposal of Financial Assets				0	0	
Capital Expenditure				0	0	
Non-Financial Assets	46,200,000	50,820,000	55,902,000	20,000,000	22,000,000	24,200,000
Capital Transfers to Govt. Agencies				-	-	
Other Development						
SUB TOTAL SP 2.1	46,592,700	51,251,970	56,377,167	48,250,000	53,075,000	58,382,500
SUB PROGRAMME 2.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				0	0	-
2400000 Interest Payments	-				0	-
2600000 Current Grants and Other Transfers	635,250,000	698,775,000	768,652,500	0	0	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.2	635,250,000	698,775,000	768,652,500	0	0	-
SUB PROGRAMME 2.3:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	13,732,950	15,106,245	16,616,870	11,000,000	12,100,000	13,310,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.3	13,732,950	15,106,245	16,616,870	12,300,000	13,530,000	14,883,000
SUB PROGRAMME 2.4:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	693,000	762,300	838,530	450,000	495,000	544,500
2400000 Interest Payments						-
2600000 Current Grants and Other Transfers						-
2700000 Social Benefits						-
3100000 Acquisition of Non-Financial Assets						-
4100000 Acquisition of Financial Assets						-
4500000 Disposal of Financial Assets						-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Capital Expenditure					-	
Non-Financial Assets					-	
Capital Transfers to Govt. Agencies					-	
Other Development					-	
SUB TOTAL SP 2.4	693,000	762,300	838,530	450,000	495,000	544,500
SUB PROGRAMME 3: COMMERCE AND ENTERPRISE						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	75,700,884	83,270,972	91,598,069	27,000,000	29,700,000	32,670,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	577,500,000	635,250,000	698,775,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				2,000,000	2,200,000	2,420,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	181,835,962	200,019,558	220,021,514	0	0	-
Capital Transfers to Govt. Agencies						-
Other Development						-
SUB TOTAL 3	835,036,845	918,540,530	1,010,394,583	54,000,000	59,400,000	65,340,000
SUB PROGRAMME 3.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	48,319,139	53,151,052	58,466,158	16,000,000	17,600,000	19,360,000
2400000 Interest Payments	0					
2600000 Current Grants and Other Transfers	577,500,000	635,250,000	698,775,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets	-	-	-	1,000,000	1,100,000	1,210,000
4500000 Disposal of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 3.1	625,819,139	688,401,052	757,241,158	42,000,000	46,200,000	50,820,000
 SUB PROGRAMME 3.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,281,744	4,709,919	5,180,911	6,000,000	6,600,000	7,260,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	8,585,962	9,444,558	10,389,014	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 3.2	12,867,706	14,154,477	15,569,924	6,000,000	6,600,000	7,260,000
 SUB PROGRAMME 3.3:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				0	0	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	173,250,000	190,575,000	209,632,500	0	0	-
Capital Transfers to Govt. Agencies		0	0			
Other Development						
SUB TOTAL SP 3.3	173,250,000	190,575,000	209,632,500	0	0	-
 SUB PROGRAMME 3.4:						
Current Expenditure:						
2100000 Compensation to Employees	-					
2200000 Use of Goods and Services	23,100,000	25,410,000	27,951,000	5,000,000	5,500,000	6,050,000
2400000 Interest Payments	-					-
2600000 Current Grants and Other Transfers	-					-
2700000 Social Benefits	-					-
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets	-				-	-
4500000 Disposal of Financial Assets	-				-	-
Capital Expenditure						-
Non-Financial Assets		-	-		-	-
Capital Transfers to Govt. Agencies	-				-	-
Other Development	-				-	-
SUB TOTAL SP 3.4	23,100,000	25,410,000	27,951,000	6,000,000	6,600,000	7,260,000
 SUB PROGRAMME 4: DEVELOPMENT AND MANAGEMENT OF MARKETS						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	45,045,000	49,549,500	54,504,450	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	196,350,000	215,985,000	237,583,500	98,238,924	108,062,816	118,869,098
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 4	241,395,000	265,534,500	292,087,950	108,238,924	119,062,816	130,969,098
SUB PROGRAMME 4.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	10,395,000	11,434,500	12,577,950	0	0	0
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	184,800,000	203,280,000	223,608,000	98,238,924	108,062,816.4	118,869,098
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 4.1	195,195,000	214,714,500	236,185,950	98,238,924	108,062,816	118,869,098
SUB PROGRAMME 4.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	34,650,000	38,115,000	41,926,500	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	11,550,000	12,705,000	13,975,500	0	0	-
Capital Transfers to Govt. Agencies						
Other Development					-	-
SUB TOTAL SP 4.2	46,200,000	50,820,000	55,902,000	10,000,000	11,000,000	12,100,000
SUB PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	36,168,850	39,785,735	43,764,309	10,000,000	11,000,000	12,100,000
2400000 Interest Payments					0	
2600000 Current Grants and Other Transfers					0	
2700000 Social Benefits					0	
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets					0	
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	36,973,182	40,670,500	44,737,550	0	0	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-
SUB TOTAL SP 5	73,142,032	80,456,236	88,501,859	11,000,000	12,100,000	13,310,000
SUB PROGRAMME 5.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	36,168,850	39,785,735	43,764,309	10,000,000	11,000,000	12,100,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	36,973,182	40,670,500	44,737,550	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 5.1	73,142,032	80,456,236	88,501,859	11,000,000	12,100,000	13,310,000
SUB PROGRAMME 6: ALCOHOLIC DRINKS AND CONTROL						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	25,918,200	28,510,020	31,361,022	9,000,000	9,900,000	10,890,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	22,000,000	24,200,000	24,200,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 6	47,918,200	52,710,020	55,561,022	9,000,000	9,900,000	10,890,000
SUB PROGRAMME 6.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	19,565,700	21,522,270	23,674,497	8,600,000	9,460,000	10,406,000
2400000 Interest Payments						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 6.1	19,565,700	21,522,270	23,674,497	8,600,000	9,460,000	10,406,000
SUB PROGRAMME 6.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,352,500	6,987,750	7,686,525	400,000	440,000	484,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	23,100,000	25,410,000	27,951,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 6.2	29,452,500	32,397,750	35,637,525	400,000	440,000	484,000
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS						
SUB PROGRAMME 7.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,775,000	6,352,500	6,987,750	3,000,000	3,300,000	3,630,000

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 7.1	5,775,000	6,352,500	6,987,750	3,000,000	3,300,000	3,630,000
TOTAL VOTE.....	2,170,081,300	2,387,089,429	2,625,798,372	349,849,387	384,834,326	423,317,758

3.3 Resource Allocation Criteria

While allocating resources to programmes, the following allocation criteria were observed:

1. Adequate allocation to complete ongoing projects.
2. Adequate allocation to attain strategic priorities
3. Adequate allocation to achieve the Governor's focus on trade, Cooperatives and investments.
4. Attainment of the Sector's planned targets.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

GECA Sector and other sectors collaborate in various ways. Table 8 below shows the inter-sectoral synergies resulting from inter-sector collaboration, alongside with the potential detrimental consequences from insufficient or absent collaboration. Furthermore, it outlines the strategies implemented to either harness the synergies or mitigate the potential adverse effects.

Table 8: GECA Sector Cross-Sectoral Impacts

Programme Name	Sector	Cross Sector Impact		Measures to harness or mitigate the impact
		Synergies	Adverse impact	
Co-operative development and management	Agriculture, Rural and Development	Marketing of farm produce Training of farmers Provision of accessories and equipment	Duplication of activities	Consultative meetings
		Appropriate building technologies for housing cooperatives	Delays and non-implementation	Consultative meetings
	Social Protection	promotion of groups for registration	Conflict of interest when there is multiple registration	Enhanced collaboration
Development and management of markets	Water, Environment, Energy and Natural Resources	Garbage collection	Poor waste management	Development of clear policies on waste management
	Health	Toilet's exhaustion	Poor sanitation	Development of clear policies on sanitation
	Agriculture, Rural and Development	Approval construction sites	Delays and non-implementation	Consultative meetings
	PAIR-Finance	Collection of market revenue	Poor coordination	Enhance coordination
	Energy and infrastructure	Development of physical markets	Poorly developed markets	Collaboration
	PAIR-Public Service Training and Devolution	Enforcement	Insecurity and lack of order	Have Enforcement staff seconded to the department of Trade
	PAIR-Finance	Issuance of Trade licenses	Poor coordination	Trade licenses to be fully a function of department of Trade as per the Nakuru County Trade Act 2020
Commerce and Enterprise	Agriculture, Rural and Development	Formation of producer business groups	Poor coordination	Enhance collaboration
	Education	loaning MSEs Establishment of Business incubation/enterprise	Poor coordination	Enhance collaboration

Programme Name	Sector	Cross Sector Impact		Measures to harness or mitigate the impact
		Synergies	Adverse impact	
Tourism promotion and marketing	Water, Environment, Energy and Natural Resources	Promote eco- tourism and sustainable tourism	Land degradation due to pressure added to both stunning landscapes and natural resources.	Collaborative meetings
	Agriculture, Rural and Development	Securing riparian areas/ wetlands areas	accessibility to the public causing damage to the ecosystem	Enhance Collaboration to secure the riparian areas/wetlands
Alcoholic Drinks and Control	PAIR-Finance	Liquor licensing	Poor coordination	Continue enhancing collaboration
	PAIR-Public Service Training & Devolution	Enforcement	Poor coordination	Continue enhancing collaboration
	Health	Hygiene Standards	Poor coordination	Continue enhancing collaboration
	Agriculture, Rural and Development	Physical Planning	Poor coordination	Continue enhancing collaboration

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

The following are some of the key emerging issues and challenges that need to be addressed to enable the sector to achieve its targets:-

Emerging Issues

- a) High rate of youth engagement in gambling activities
- b) Emergence of Regional Economic blocks where Counties are joining to leverage on economies of Scale.
- c) Mushrooming of Airbnb's thereby creating unfavourable competition and loss of revenue
- d) Trade in Illicit alcohol

Challenges/Constraints

- 1. Delayed operationalization of Enterprise and Co-operative Development Revolving Funds
- 2. Unmatched expectations on the CRDF
- 3. Multiple licensing for businesses
- 4. Emergence of new technology in weighing and measuring instruments e.g KOKO gas dispenser
- 5. Inadequate number of technical staff and inadequate funding has had an adverse impact on the successful execution of programs.
- 6. Prohibitive schemes of service that limits opportunities for staff career advancement that has resulted in diminished motivation among employees.
- 7. The proliferation of substandard, counterfeit, and contraband products infiltrating the local market has significantly diminished the market share of domestically manufactured goods. This has had an adverse effect on local industrial growth, innovation, and government revenue.
- 8. Prolonged delays in the procurement process have led to delayed contract awards, thereby impeding the timely completion of projects within the current fiscal year.
- 9. Governance challenge in some co-operatives affecting their performance
- 10. Ineffective management of market utilities by market management committee
- 11. Lack of public land for the construction of art center
- 12. Lack of coordination between various departments
- 13. Abolition of alcoholic drinks control fund

CHAPTER SIX

6.0 CONCLUSION

The General Economic and Commercial Affairs Sector stands as a pivotal driver of economic growth, making substantial contributions to various sectors encompassing trade, cooperatives, tourism, culture, alcoholic drinks control, and bus terminus management, both in terms of product and service industries. It plays a significant role in expediting economic expansion, poverty alleviation, industrial advancement, and equitable resource allocation. The primary function of this sector is directed toward the realization of the County's development objectives and the provision of essential public services.

The sector's primary focus will center on the implementation of programs and projects. Noteworthy among these are the development of five new markets, the rehabilitation of a minimum of 8 existing markets, the organization of trade exhibitions, the establishment of a Business Incubation/Enterprises initiative, hosting annual tourism promotion events, activation of tourism sites, enhancement of governance in cooperatives, procurement of value addition equipment for dairy cooperatives, the operationalization of Cooperative Revolving Fund to enhance access to credit by Co-operatives and MSME fund, the facilitation of the formulation and enactment of County Co-operative Policies and Act, supervision of liquor license issuance, conduction of sensitization forums for liquor stakeholders, training of liquor committees, and the improvement of county bus termini.

Despite the sector's substantial economic contribution, its funding has proven inadequate to effectively fulfil its mandate and realize the proposed programs. To successfully execute the sector's mandates, programs, and projects, the Sector will require Kshs507,559,144.4 in FY 2026/27, Kshs558,315,058.84 in FY 2027/28 and Kshs614,146,564.72 in FY 2028/29 compared to an allocation of Ksh374,349,387; Ksh411,784,325 and Ksh444,840,856 for the same period.

Consequently, there exists a pressing necessity to augment the funding directed towards the Sector, facilitating the department in achieving its defined goals and objectives.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

To augment the sector's productivity and to ensure the successful execution of the programs and projects scheduled for the Medium-Term Expenditure Framework (MTEF) period, it is recommended that:

1. The County Treasury should revise the budgetary ceilings for effective service delivery.
2. Stakeholders' involvement is key before, during and after implementation of projects and should be enhanced in all projects.
3. Fast-tracking the procurement processes so as to ensure timely execution of programmes/projects
4. Bridge the staffing gaps to enhance effective and efficient delivery of services
5. Legislate and implement single business permit/license
6. Strengthen Governance of Co-operatives
7. Capacity build and develop terms of reference for market management committee
8. Capacity build weights and measures technical staff on new technologies and acquire relevant standards to match the technologies
9. Sensitize the general public on responsible gaming
10. Explore the possibility of utilizing available spaces under other County Departments or National Government spaces through memorandum of understanding (MoUs)

REFERENCES

1. Annual development plan 2024/2025, 2025/2026 and 2026/27
2. Cooperative Development Revolving Fund Act 2020 and its Regulations 2021, Tourism and Marketing Act 2020 and its Regulations 2021, Nakuru Enterprise Fund Act 2020, the Nakuru County Betting, Gaming and Lotteries Act 2016 and its Regulations 2021, Trade Act 2020 and its Regulations 2021 and Alcoholic Drinks Control Regulations 2021.
3. County Budget Review and Outlook papers (CBROP, 2024&2025)
4. County Integrated Development Plan 2023-2027
5. Kenya Vision 2030 Document.
6. Nakuru County budget 2022/2023, 2023/2024, 2024/25
7. Strategic Plan (2021/2026) Department of Trade, Industrialization, Cooperatives and Tourism.
8. Approved staff establishment
9. Medium Term Plan (MTP) IV (BETA)

APPENDICES

APPENDIX 1: Analysis Of Performance Of Capital Projects (2024/25)

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to Be Addressed by The Project	Project Status
County Aggregation Centres and Industrial Parks Program/counterpart funding	Njoro	30/6/2023	464,221,150	464,221,150	173,142,351 .11	45	To grow manufacturing and investment	Ongoing
Construction of Market Sheds at Old Kijabe Town market in Mai Mahiu Ward	Mai mahiu	20/6/2025	-	-	0	70	To improve access to market facilities for traders	Ongoing
Solarization of Markets Phase One	County wide		-	-	0	5	To improve access to market facilities for traders	Ongoing
Proposed completion of existing Kiptangwany market shed and construction of 3No. door toilets at Elementaita Ward, Gilgil Sub-County.	Elementaita	06/06/2024	1,698,240	1,698,240	0	0	To improve access to market facilities for traders	Ongoing
Purchase of two (2) 10000 litres plastic water tanks and construction of water tower at Rongai Acacia Dairy Cooperative Society	Soin	28/6/2024	1,434,550	1,434,550	0	100	To improve access to market facilities for traders	Complete
Proposed construction of 4 no. door toilets at Eburru trading centre market in Eburru Mbaruk Ward, Gilgil Sub-County.	Eburru mbaruk	06/6/2024	924,870	924,870	0	5	To enhance sanitation in the market	Ongoing
Proposed construction of 4No. toilet door at Polepole Market in Waseges Ward, Subukia Sub-County.	Waseges	06/6/2024	897,300	897,300	0	100	To enhance sanitation in the market	Complete
Construction of New Modern Markets	Biashara		-	-	0	5	To improve access to market facilities for traders	Ongoing
Drilling, Equipping Karai Market Borehole and Construction of Water Tower at Naivasha East, Naivasha Sub County	Naivasha east	22/3/2022	9,968,504	9,968,504	0	98	To improve access to market facilities for traders	Ongoing
Fencing of Elementaita Hot springs and establishment of ablution block	Elementaita	05/11/2022	4,998,000	4,998,000	0	0	To enhance sanitation in the market	Ongoing

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to Be Addressed by The Project	Project Status
Construction of Naivasha Fish Market	Naivasha east	13/4/2022	3,631,685	3,631,685	0	50	To improve access to market facilities for traders	Ongoing
Construction of market sheds at Ahero and Wanyororo Markets	Bahati	20/05/2023	1,805,990	1,805,990	0	0	To improve access to market facilities for traders	Ongoing
Construction of a toilet at Wanyororo Market, Bahati Market and Ahero Market	Bahati	20/05/2023	540,230	540,230	0	77	To improve access to market facilities for traders	Ongoing
Construction of sheds, toilets, pit latrines at Keringet bus park	Keringet		-	-	0	0	To enhance sanitation in the market	Ongoing
Construction of fence and shade at Hillstop for maai mahiu sand harvesters cabro making machine	Maai Mahiu	20/6/2025	1,294,904	1,294,904	0	100	To improve access to market facilities for traders	Complete
Construction Of Fish Bandas at Kamere Beach	Olkaria	19/01/2024	4,298,942	4,298,942	2,262,280.0	100	To improve access to market facilities for traders	Complete
Construction of market stalls at Rapland area	Olkaria	14/2/2022	2,404,700	2,404,700	0	100	To improve access to market facilities for traders	Complete
Building of Market Shed at narasha	Olkaria	16/6/2020	998,770	998,770	0	77	To improve access to market facilities for traders	Ongoing
Construction of market shed at Ndatho IDP Farm	Waseges	17/4/2025	1,148,551	1,148,551	0	5	To improve access to market facilities for traders	Ongoing
Completion of Karai Market	Naivasha East	06/03/2026	19,608,639	19,608,639	0	30	To improve access to market facilities for traders	Ongoing
Construction of Muchorwe Market	Turi	21/5/2025	6,653,485	6,653,485	0	98	To improve access to market facilities for traders	Ongoing

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to Be Addressed by The Project	Project Status
Rehabilitation of Naivasha Retail market	Naivasha	20/6/2025	2,467,440	2,467,440	0	5	To improve access to market facilities for traders	Ongoing
Rehabilitation of Gilgil fresh food market drainage and Cabro	Gilgil	20/6/2025	1,485,000	1,485,000	0	5	To improve access to market facilities for traders	Ongoing
Completion of toilets -Mau summit market	Kamara	30/5/2025	898,472.50	898,472.50	0	100	To enhance sanitation in the market	Complete
Construction of Market shed at Athinai market and water tank	Soin	17/4/2025	3,458,076.90	3,458,076.90	0	5	To improve access to market facilities for traders	Ongoing
Construction of Market shed at Langlanga market	Gilgil	20/6/2025	2,412,867	2,412,867	0	100	To improve access to market facilities for traders	Complete
proposed City stage signage,parking slots and lighting	London	20/6/2025	1,656,019.66	1,656,019.66	0	20	To improve access to market facilities for traders	Ongoing
Construction of 2 market sheds -Wanyororo market	Bahati	17/4/2025	3,852,288.82	3,852,288.82	0	100	To improve access to market facilities for traders	Complete
Gilgil market perimeter wall Construction	Gilgil	06/03/2025	4,000,000	4,000,000	0	50	To improve access to market facilities for traders	Ongoing
Construction of Kapsininenet market shed and stalls	Mariashoni	-	2,922,564	2,922,564	0	100	To improve access to market facilities for traders	Complete
Construction of modern toilet at Duro Market	Maiella	04/8/2025	1,273,915	1,273,915	0	100	To enhance sanitation in the market	Complete
Construction of modern toilet at Sero Market	Maiella	04/8/2025	1,248,865	1,248,865	0	20	To enhance sanitation in the market	Ongoing

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to Be Addressed by The Project	Project Status
Construction of Kiambogo markets cubical/stalls	Naivasha East	23/4/2025	1,647,858	1,647,858	0	20	To improve access to market facilities for traders	Ongoing
Construction of Maraigushu markets cubical/stalls	Naivasha East	23/4/2025	1,855,860	1,855,860	0	5	To improve access to market facilities for traders	Ongoing
Construction of a lockable Shutter doors at Nasher Market	Biashara-Nakuru	23/4/2025	1,907,243	1,907,243	0	100	To improve access to market facilities for traders	Complete
Renovation and installation of doors and grills at Muthurwa Market shed (Mashambani stage)	Biashara-Nakuru	20/6/2025	707,435	707,435	0	100	To improve access to market facilities for traders	Complete
Raising of high roof at nyanya traders	Biashara-Nakuru	20/6/2025	1,404,000	1,404,000	0	5	To improve access to market facilities for traders	Ongoing
Completion of Natewa Market toilets	Menengai	13/6/2025	944,426	944,426	0	100	To improve access to market facilities for traders	Complete
Extension of Free-Area market shade	Nakuru East	13/6/2025	946,854	946,854	0	95	To improve access to market facilities for traders	Ongoing
construction of curio shop at pembe mbili and relocation of curio shops	Rhonda	06/10/2025	2,365,000	2,365,000	0	5	To improve access to market facilities for traders	Ongoing
Renovation of Toilet at Fish Market in Rhonda Ward	Rhonda	15/5/2025	680,249	680,249	0	5	To enhance sanitation in the market	Ongoing
Construction of Garage sheds along Bamba road	Shabab	17/4/2025	3,845,002	3,845,002	0	95	To improve access to market facilities for traders	Ongoing
Construction of market shed at Gilanis	Shabab	26/5/2025	1,464,839	1,464,839	0	100	To improve access to market facilities for traders	Complete

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to Be Addressed by The Project	Project Status
Construction of toilets and solar lights in markets	Njoro	20/6/2025	1,940,000	1,940,000	0	5	To enhance sanitation in the market	Ongoing
Completion of Lomolo market	Soin	06/04/2025	952,954	952,954	0	5	To improve access to market facilities for traders	Ongoing
Construction of Tourism Management office at Lake Solai	Solai	05/05/2025	1,902,312	1,902,312	0	100	To improve access to market facilities for traders	Complete
Renovation of Arutani Cooperative society	Solai	15/5/2025	1,380,000	1,380,000	0	5	To improve access to market facilities for traders	Ongoing
Total				576,148,051	175,404,631			

Analysis of performance of Multi-Year Capital Projects (FY 2013/14 – 2024/25) Currently in the FY 2025/26 Budget

Project Description	Location	Contract Date	Estimated Cost to Completion	Cumulative Budget Allocation	Actual Payment to Date	Completion Stage ()	Specific Needs to be Addressed by the Project	Project Status
Programme: Commerce and Enterprise								
County Aggregation and industrial Park established	Njoro	30/6/2023	464,221,150	450,000,000	173,142,351.11	45	To grow manufacturing and investment through agro industries and enhanced productivity of agriculture sector in a sustainable manner	Ongoing

APPENDIX 2: Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
ADMINISTRATION	CECM	1	1	0	0	0	0
	Chief Officer	3	3	0	0	0	0
TRADE DEVELOPMENT	Director Trade	3	0	0	2	1	1
	Deputy Director Trade	3	0	0	0	0	0
	Assistant Director Trade	5	0	0	1	1	1
	Principal Trade Development Officer	11	0	0	1	1	1
	Chief Trade Development Officer	14	0	0	2	2	2
	Senior Trade Development Officer	28	0	0	3	3	3
	Trade Development Officer II / Development Officer I	55	0	2	10	12	12
	TOTAL TRADE DEVELOPMENT	119	0	2	17	20	20
WEIGHTS AND MEASURES	Senior Assistant Director for Weights & Measures	1	0	0	0	0	0
	Assistant Director for Weights & Measures	1	0	0	0	0	0
	Principal Weights & Measures Officer	1	0	0	0	0	0
	Chief Weights & Measures Officer	2	0	0	0	0	0
	Senior Weights & Measures officer	3	0	0	0	0	0
	Weights & Measures Officer I/ Weights & Measures Officer II	7	2	0	2	1	1
	Principal Weights & Measures Assistant	1	0	0	0	0	0
	Chief Weights & Measures Assistant	1	0	0	0	0	0
	Senior Weights & Measures Assistant	2	1	0	0	0	0
	Weights & Measures Assistant I	4	0	0	0	0	0
	Weights & Measures Assistant III/Weights & Measures Assistant II	10	0	0	3	7	7
	TOTAL WEIGHTS AND MEASURES	33	3	0	5	8	8
BETTING CONTROL	DIVISION OF BETTING CONTROL						
	Director Gaming	1	0	0	1	0	0
	Deputy Director of Gaming	1	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Assistant Director of Gaming	2	1	0	0	0	0
	Principal Gaming Inspector	4	0	0	0	0	0
	Chief Gaming Inspector	5	7	0	0	0	0
	Senior Gaming Inspector	6	0	0	0	0	0
	Gaming Inspector I	8	0	0	0	0	0
	Gaming Inspector III / Senior Gaming Assistant/Gaming Inspector	15	0	0	3	2	2
	Gaming Assistant III/ Gaming Assistant II	11	11	0	0	5	5
	TOTAL GAMING	53	19	0	4	7	7
COOPERATIVE DEVELOPMENT	DIVISION OF COOPERATIVE DEVELOPMENT						
	County Director Cooperative Development	1	0	1	0	0	0
	Deputy Director for Cooperative Development	1	0	1	0	0	0
	Assistant Director -cooperatives Development	3	1	0	0	0	0
	Principal Cooperative Officer	5	1	0	0	0	0
	Chief Cooperative Officer	7	0	0	0	0	0
	Senior Cooperative Officer	11	0	0	0	0	0
	Cooperative Officer II/ Cooperative Officer I	15	0	0	10	5	5
	COOPERATIVES ASSISTANTS						
	Principal Assistant Cooperative Officer	3	1	0	0	0	0
	Chief Assistant Cooperative Officer	5	1	0	0	0	0
	senior Assistant Cooperative Officer	10	0	0	0	0	0
	Assistant Cooperative Officer I	15	0	0	0	0	0
	Assistant Cooperative officer III/ Cooperative Officer II	20	5	3	4	5	5
	TOTAL COOPERATIVE DEVELOPMENT	96	9	3	15	11	11
	COOPERATIVE AUDIT SECTION						

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	County Deputy Director for Cooperative Audit	1	0	0	1	0	0
	Assistant Director Cooperative Audit	1	0	0	0	0	0
	Principal Cooperative Auditor	2	0	0	0	0	0
	Chief Cooperative Auditor	3	0	0	0	0	0
	Cooperative Auditor I/ Senior Cooperative Auditor	8	1	0	3	2	2
	TOTAL COOPERATIVE AUDIT	15	1	0	4	2	2
	TOTAL COOPERATIVE DEVELOPMENT AND AUDIT	111	10	3	19	13	13
TOURISM	TOURISM						
	Director Tourism	1	0	0	1	0	0
	Senior Deputy Director of Tourism	1	0	0	0	0	0
	Assistant Director of Tourism	1	0	0	0	0	0
	Principal Tourism Officer	2	0	0	0	0	0
	Chief Tourism Officer	3	0	0	0	0	0
	Senior Tourism Officer	4	0	0	0	0	0
	Tourism Officer II / Tourism Officer I	5	1	0	1	2	2
	Tourism Assistants						
	Principal Tourism Assistant	1	0	0	0	0	0
	Chief Tourism Assistant	2	0	0	0	0	0
	Senior Tourism Assistant	3	0	0	0	0	0
	Tourism Assistant	4	0	0	0	0	0
	Tourism Assistant III/Tourism Assistant II	6	3	0	0	2	2
	TOTAL TOURISM	33	4	0	2	4	4
CULTURE	DIVISION OF CULTURE						
	Senior Assistant Director of Culture	1	0	0	1	0	0
	Assistant Director of Culture	1	0	0	0	0	0
	Principal Cultural Officer	2	0	0	1	0	0
	Chief Cultural Officer	3	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Senior Cultural Officer	5	0	0	0	0	0
	Cultural Officer II/ Cultural Officer I	8	0	0	3	2	2
	TOTAL CULTURE	20	0	0	5	2	2
	Senior Principal Librarian	2	1	0	0	0	0
	Principal Librarian	2	1	0	0	0	0
	Senior Librarian	4	6	0	0	0	0
	Librarian II / Librarian I	11	0	0	3	2	2
	Library Assistant I/ Senior Library Assistant	12	2	0	2	2	2
	TOTAL LIBRARY	31	10	0	5	4	4
	Market Inspector/ Market Master/ Junior Market Master	0	3	0	0	0	0
	TOTAL	500	53	5	57	58	58
ADMINISTRATION SUPPORT SERVICES	ADMINISTRATION SUPPORT SERVICES						
	To be deployed from the Department of Public Service Management						
	Assistant Director Admin / Principal Administration Officers	3	3	0	0	0	0
	Administration Officers	3	1	0	0	0	0
	Human Resource Management and Development Officers/Assistant	2	0	0	0	0	0
	Office Administrative Officer/ Assistant Office Administrator	9	4	0	0	0	0
	Records management Officers	2	0	0	0	0	0
	Clerical Officers	40	20	0	0	0	0
	Drivers	15	3	0	0	0	0
	Support Staff	15	5	0	0	0	0
	Enforcement Officers	25	7	0	0	0	0
	Security wardens	30	0	0	0	0	0
	Sub Total	144	43	5	0	0	0
	To be deployed from the Department of Finance and Economic Planning						

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Economist/Statistician	2	1	0	0	0	0
	Accountants	3	4	0	0	0	0
	<i>Supply Chain Management Officer/Assistant</i>	1	1	0	0	0	0
	Sub Total	6	6	0	0	0	0
	To be deployed from the Department of Education ICT and e-Government						
	ICT Officers	1	1	0	0	0	0
	Public Communication Officer	1	0	0	0	0	0
	Sub Total	2	1	0	0	0	0
	To be deployed from the Department of Health						
	Public Health Officer / Assistance	2	0	0	0	0	0
	Psychiatry Nurses	2	0	0	0	0	0
	<i>Senior Community Development Officer</i>	0	1	0	0	0	0
	<i>Labourers</i>	0	4	0	0	0	0
	Sub Total	0	5	0	0	0	0
	TOTAL DEPLOYED STAFF	156	55	0	0	0	0
	GRAND TOTAL	656	108	5	57	58	58

APPENDIX 3: Proposed Projects FY2026/2027

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Sub Programme: Management of Marketing Cooperatives							
	Sub Programme: Management of Marketing Cooperatives							
	Construction of Milk cooler house - Olenguruone Dairy Cooperative Society Ltd	HQ	HQ	7,000,000	2026/27	2026/27	7,000,000	
	Construction of Carrot Washing slabs and drainage system - Mau Hort FCS	HQ	HQ	2,000,000	2026/27	2026/27	2,000,000	
	Purchase of Avocado Value addition Equipment - Bahati	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
	Construction of 50 coffee drying beds in coffee cooperatives	HQ	HQ	5,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			20,000,000			20,000,000	
	Construction of New Modern Markets	HQ	HQ	80,000,000	2026/27	2026/27	80,000,000	
	Rehabilitation of Existing Markets	HQ	HQ	18,238,924	2026/27	2026/27	18,238,924	
	SUB TOTAL			98,238,924			98,238,924	
				118,238,924			118,238,924	

APPENDIX 4: Recurrent Pending Bills

S/No.	Supplier/Contractor Name	LSO/LPO Contract No.	Date of the LPO/PSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June 2025 (Kshs.)
1	Tandaza Global	14031	29-May-20	Consultative Services. Total Amount Ksh.2,000,000, Part Payment Ksh.1,000,000	1,000,000.00
2	Royal Media Services	13507	24-Jan-20	Advert Service for Airing of A 10 Minute Documentary On 26/01/2020	812,000.00
3	Gum tree Solutions	5084	2021/2022	provision of service and equipment's during team building	514,000.00
4	Alps Hotel		13-Sep-19	Catering Services: Tea and Snacks Ksh.56, 700. Food and Accommodation Ksh.197,400	254,100.00
5	LAKE NAIVASHA RESORT	00725	2021/2022	provision of catering services for a business community forum with the county government for 100pax	450,000.00
6	PIXEL GENERAL MERCHANTS	46535	2021/2022	Supply and delivery of office mesh chairs, reception desk, executive leather seats with tables and book rack.	795,794.00
7	Airbnb East Africa Ltd	46532	18/5/2022	Printing and Delivery of Business Cards for Directors in Trade Department	168,000.00
8	Jarobartoo Development	05089	14/6/2022	Maintenance and Repair of Molo and Weights and Measures Offices	974,400.00
9	Asunda Motors	03697	15/9/2021	For Vehicle Service for Car No 32cg020a, Replacement of Gearbox, Gearbox Oil Towing and Recovery	500,000.00
10	Off collar Ventures Ltd	46538	06-Sep-22	Supply and Delivery of Samsung S21 256gb Smartphone	255,500.00
11	Switch Global Kenya Ltd	46536	06-Jul-22	Supply and Delivery Of 5pcs Tyres of Size 35/70/16 For Motor Vehicle 32cg225a	195,000.00
12	Headsup System Limited	125508	2021/2022	Supply and delivery of plastic chairs	999,800.00
13	Yaya Northgate Investment	56551/56552	2020/2021	Provision of X-Mass tree	800,000.00
14	Asunda Motors	5075	2022/2023	Servicing of GKA 550T	127,400.00
15	Asunda Motors	5072	2022/2023	Servicing of GKA 550T	98,100.00
16	Asunda Motors	5073	2022/2023	Servicing of GKA 550T	134,500.00
17	Asunda Motors	9442	2022/2023	Servicing of 032 CG225A	87,400.00
18	Sparkle Effects	56584	2022/2023	Assorted items for world tourism day	735,755.00
19	cosmic butterfly ltd	747	2022/2023	Catering services during world tourism day	654,000.00
20	Hylise hotel	748	2022/2023	Catering and conference facility CIDP	332,500.00
21	Alps Hotel	739	2022/2023	Catering Services During 2023/24 Budget Preparation	54,500.00
22	Agricultural Society of Kenya	9445	2022/2023	Agricultural Show Event Costs	94,800.00
23	ATC Soilo	9443	2022/2023	Conference Facility	118,000.00
24	DOUBLE E SUPPLIES		2023/2024	Being payment for provision of Xmas tree internet in Dec 2023	920,500.00
25	Staff payables		2024/2025	Payment of Allowances	3,018,500.00
26	Third party payments		2024/2025	Payment of Statutory obligations	181,196.00

S/No.	Supplier/Contractor Name	LSO/LPO Contract No.	Date of the LPO/PSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June 2025 (Kshs.)
28	MILELE RESORT		2024/2025	Being payment for provision of full day conference during Asset register preparation	285,000.00
29	Athiri general suppliers	70613	2024/2025	Supply and delivery of four tyres 195/70/14 for GKA 954L	120,000.00
30	Codreym contractors & suppliers	12993	2024/2025	Repair and maintenance of motor vehicle for KBY 607 Toyota D/Cab	132,150.00
31	Institute of human resource management	11903	2024/2025	Provision of 10 th annual national HR congress for Florence Murithi	75,400.00
32	Agricultural training centre	11970	2024/2025	Payment for catering and hall hire	24,000.00
33	Hotel waterbuck		2024/2025	Provision of hotel facility	90,000.00
34	Buraha Zenoni ltd	11911	2024/2025	Provision of conference facility during induction for newly appointed employed officers	240,000.00
35	Buraha Zenoni ltd	11917	2024/2025	Provision of hotel facility during sensitization of cooperative staff on new compliance spot checks tools and new workers cooperatives model by law	216,000.00
36	Milele resort	11908	2024/2025	Provision of full day conference for trade asses committee team	285,000.00
37	Athiri General Suppliers	70623	2024/2025	Supply and delivery of tyre and Battery for 32 CG 020 A and 32CG 225A Respectively (265/70/16 and Battery N70)	70,000.00
38	The Standard Group	11928	2024/2025	Provision of advertisement space order stamping stations for weighing and measuring equipment	373,520.00
39	Wangarira smart establishment	70622	2024/2025	Supply and delivery of identification cards for county Alcoholic drinks regulations administrative review committee and sub-county alcoholic drink regulation committees and business cards for members of the Nakuru county investment board	48,750.00
40	Wangarira smart establishment		2024/2025	Supply and delivery of identification tags for Alcoholic team	80,250.00
41	Cider collection limited	11971	2024/2025	Supply and delivery of assorted uniforms	175,000.00
42	Wangarira smart establishment		2024/2025	Supply and delivery of cards of Nasher market stalls	25,000.00
43	Wangarira smart establishment		2024/2025	Supply and delivery of Nakuru unlimited opportunities books investment guide	24,500.00
44	M/s Agricultural society of kenya	70626	2024/2025	Purchase and delivery of attendance tickets and essential stickers for year 2025 Nakuru show trade	107,300.00
45	Agricultural training centre	11937	2024/2025	Catering services during the Nakuru show 2025	80,000.00
46	Double E Supplies	11938/11939/11940	2024/2025	Provision of event services during Ushirika day at kunste hotel	758,400.00
47	Kenya School of Government-kabarnet	11977	2024/2025	Being payment of tuition fees for attending strategic leadership development program for AMOS KOECH and senior management course for JOHN JOSEPH NJERU	437,975.00
48	Agricultural training centre	11936	2024/2025	Provision of conference facility during planning committee drafting gaming regulation	63,750.00

S/No.	Supplier/Contractor Name	LSO/LPO Contract No.	Date of the LPO/PSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June 2025 (Kshs.)
49	Hotel waterbuck		2024/2025	Provision of conference facility	86,000.00
50	Hotel waterbuck		2024/2025	Provision of conference facility	165,000.00
51	Hotel waterbuck		2024/2025	Provision of catering services for two days	84,000.00
52	Hotel Hylise		2024/2025	Provision of full day conference facility	96,000.00
53	Hotel Hylise		2024/2025	Provision of conference facility	87,000.00
54	The Nest Boutique		2024/2025	Provision of Conference Facility	24,000.00
55	Joseph Kuria Wangombe		2024/2025	Rent for Cooperative Offices Gilgil	78,000.00
TOTAL					18,607,740

APPENDIX 5: Development Pending Bills

S/No.	Supplier/Contractor Name	LSO/LPOContract No.	Date of the LPO/PSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as Of 30th June 2025 (Kshs.)
1.	Mark & Mar Ltd.,	0985998	3/7/2015	Completion Of Wakulima Market in Biashara Ward	3,953,280.00
2.	Truck Com Construction and Supplies	5998	8/7/2015	PROPOSED CONSTRUCTION OF WAKULIMA MARKET	1,101,211.20
3.	Ridge rock Enterprises		22/3/2022	Proposed Boreholes in Karai Market in Nakuru County	7,464,536.00
Total					12,519,027.20